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A wiring substrate equipped with a rerouted wiring having one end connected to an electronic-part mounting pad for electrically connecting an electronic part and another end connected to an external-connection terminal. In the wiring substrate, a low-elasticity underlayer made of a material having a lower modulus of elasticity than that of a base material of the wiring substrate is disposed between the base material of the wiring substrate and each of the electronic-part mounting pad and the rerouted wiring. A method of manufacturing the wiring substrate and a semiconductor device using the wiring substrate are also disclosed.